

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 04<sup>th</sup> December, 2023**

**No. 494**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 48/2023-GST/SIKKIM**

**Date: 29<sup>th</sup> September, 2023**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of section 1 of the Sikkim Goods and Services Tax (Amendment) Act, 2023 (30 of 2023), the State Government hereby appoints the 1<sup>st</sup> day of October, 2023, as the date on which the provisions of the said Act, shall come into force.

**[F. No. GOS/2009-2010/16-1C (9) VOL-III]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

